

*Conc'l B1*

different in etching rate from each other.

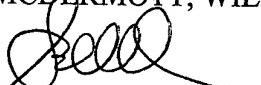
24. The semiconductor device in accordance with claim 21, comprising:  
said capacitor upper electrode being formed to extend toward said peripheral circuit  
region,  
an upper interlayer isolation film being formed on said capacitor upper electrode and  
having a contact hole exposing a surface of said capacitor upper electrode, and  
a peripheral circuit element protection film being formed under said insulating film in a  
region located under said contact hole.--

REMARKS

Entry of this preliminary amendment is respectfully requested.

Respectfully submitted,

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